

FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463.

RQ-5

Michael A. Coscino, Treasurer Tidewater, Inc. Political Action Committee (TIDEPAC) 1440 Canal Street. Suite 2100, 18 3 1994 New Orleans, LA 70112

Identification Number: C00199471

Reference: April Quarterly (1/1/93-3/31/93) and July Quarterly (4/1/93-6/30/93) Reports

Dear Mr. Coscine:

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This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Your report disclosed a category of financial activity that has been reflected on the wrong line of the Detailed Summary Page. Contributions to Non-Federal Candidates should be properly disclosed on a separate Schedule B, supporting Line 29 of the Detailed Summary Page. Please refer to the instructions contained on the forms to determine the proper categorization when preparing your next filing.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Terry Reynolds Reports Analyst

Jerry Rayrolds

Reports Analysis Division

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